

**Final Department of Commerce FY 2009/2010 Financial Statements Guidance**  
**Glossary of Acronyms**

<b>Acronym</b>	<b>Description</b>
A	Non-Custodial (part of Hyperion major account)
ACSEC	Accounting Standards Executive Committee
AICPA	American Institute of Certified Public Accountants
ALC	Agency Location Code
ATB	Adjusted Trial Balances (FACTS submission)
BFC	Budget Functional Classification
BPD	Bureau of the Public Debt (Treasury)
BS	Balance Sheet
BSF	Budget Subfunction Codes
CAMS	Commerce Administrative Management System
CBS	Commerce Business Systems
CFS	Core Financial System
CFO	Chief Financial Officer
CSRS	Civil Service Retirement System
CSV	Comma Separated Value
DM	Departmental Management
DOL	Department of Labor
EEO	Equal Employment Opportunity
ETBs	Expanded Trial Balances (Hyperion data load file)
F	Federal (part of Hyperion major account)
F13	Department of Commerce (part of Hyperion major account)
FACTS	Federal Agencies' Centralized Trial-Balance System I
FASB	Financial Accounting Standards Board
FASAB	Federal Accounting Standards Advisory Board
FAST Book	Federal Account Symbols and Titles Book (issued by Treasury)
FECA	Federal Employees' Compensation Act
FEGLI	Federal Employees Group Life Insurance Program
FEHB	Federal Employees Health Benefits Program
FERS	Federal Employees Retirement System
FFB	Federal Financing Bank
FFMIA	Federal Financial Management Improvement Act of 1996
FMFIA	Federal Managers' Financial Integrity Act of 1982
FMS	Financial Management Service (Treasury)
FOs	Finance Officers
FR	Financial Report of the United States Government
FS	Financial Statements
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Government Auditing Standards
GAO	General Accounting Office
GFRS	Governmentwide Financial Report Systems
GL	General Ledger
GMRA	Government Management Reform Act
GPRA	Government Performance and Results Act of 1993
GOALS	Government On-Line Accounting Link System (Treasury)

<b>Acronym</b>	<b>Description</b>
GSA	General Services Administration
HAL	Hyperion Application Link
HFM	Hyperion Financial Management
ICC	Intra-Commerce Code
IFCS	Intragovernmental Fiduciary Confirmation System
IPA	Independent Public Accountants
IPAC	Intragovernmental Payment and Collection System
JFMIP	Joint Financial Management Improvement Program
MAF	Master Appropriation File (FACTS submission)
MD&A	Management Discussion and Analysis
N	Non-Federal
NOTES	Notes data (FACTS submission)
OCR	Office of Civil Rights
OCS	Office of Computer Services
OFM	Office of Financial Management (Department of Commerce)
OFPA	Office of Financial Policy and Assistance
OGC	Office of General Counsel
OHRM	Office Human Resources Management (Department of Commerce)
OIG	Office of the Inspector General
OMB	Office of Management and Budget
OPM	Office of Personnel Management
PAR	Performance and Accountability Reports
P&F	Program and Financing
RSI	Required Supplementary Information
RSSI	Required Supplementary Stewardship Information
S	Custodial (part of Hyperion major account)
SAS	Statement on Auditing Standards
SBR	Statement of Budgetary Resources
SCNP	Statement of Changes in Net Position
SFFAC	Statement of Federal Financial Accounting Concepts
SFFAS	Statement of Federal Financial Accounting Standards
SGL	Standard General Ledger (United States)
SNC	Statement of Net Cost
SoF	Statement of Financing
Split SGL	An SGL account that crosswalks to more than one financial statement line item
T	Nonexchange (part of Hyperion major account)
TDR	Transaction Detail Report
TFM	Treasury Financial Manual
TFS	Treasury Fund Symbol
TPC	Trading Partner Codes
Treasury	Department of the Treasury
TROR	Treasury Report on Receivables
TSR	Transaction Summary Report
USSGL	United States Standard General Ledger
WCF	Working Capital Fund
X	Exchange (part of Hyperion major account)